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200
a non-woven top sheet attached to the first layer of foam, the non-woven top sheet being capable of transferring moisture.

Sub 01
--14. A liner comprising:
an inner moisture transfer material; and
a layer of foam attached to the inner moisture transfer material,
wherein the layer of foam is treated to have reversible enhanced thermal properties.

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--15. A liner comprising:
a non-woven material capable of transferring moisture vapor;
an open-cell foam attached to the non-woven material; and
an outer layer.

Sub 02
--16. The liner according to claim 15, wherein the foam is treated to have reversible enhanced thermal properties.

Sub 03
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--17. A composite for a liner comprising:
a first layer of open-cell foam;

a first absorbent non-woven material attached to the first layer of open-cell foam;

a second layer of open-cell foam attached to the first absorbent non-woven material; and

a second absorbent non-woven material attached to the second layer of open-cell foam.

--18. The liner according to claim 15, wherein the first and second absorbent non-woven materials are apertured.

--19. The composite according to claim 17, wherein the non-woven material is apertured.

--20. A composite for a liner comprising:
an open cell foam; and
a flexible mesh attached to the foam to provide structural integrity for the liner.

--21. A composite for a liner comprising:
a first open cell foam material; and
a second open cell foam material,
wherein a spacer fabric is provided between the first and second open cell foam materials.